Date: 10/01/2026
AS 2026-10

The Board of Assessment Revision meeting was called to order at 8:59 AM on October 1, 2026, in the Susquehanna County Courthouse.

Present: Commissioners A. Hall, D. Darrow, Director of Assessment/Chief Assessor S. Seamans, Senior Field Appraiser/Deputy Director P. Leach, Secretary A. Sanguinito, former GIS Senior Administrator T. Gulick, GIS Parcel Administrator T. LoSapio

Pledge of Allegiance to the Flag

Commissioner Darrow made a motion to approve the minutes from September 3, 2026.

Seconded by Commissioner Hall Ayes: Unanimous Motion carried

Individual Appeal Case Record:

Date: 10/01/2026 Time: 9:05 AM
Property Owner: 2Co LLC
Represented by: Bill Jones & Atty. Damian Rossettie Rush Township
Parcel Number: 155.00-1,038.04,000. Acres: 40.21ac Property Type: AO
Market Value: $ 53,800 Assessed Value: $ 26,900
C&G Market Value: $ 17,600 C&G Assessed Value: $ 8,800
Estimated Co/Twp/School Tax: $ 724.94
Parcel Approved for Homestead: No

B. Jones, 50% owner of 2Co LLC, states they purchased the property totaling 40.21 acres. He explains that 2.7 acres are assessed in Bradford County while Susquehanna County is assessing the entirety of the parcel.

Former GIS Senior Administrator T. Gulick reports that their 2024 deed was for 40.21 acres with no exceptions listed. Director of Assessment S. Seamans states that she spoke with the director of Bradford County and explained that Bradford was previously assessing 7.9 acres, which was changed to 2.7 acres. S. Seamans also explains that the deed did not specify acreage for each county and in Susquehanna County we go by the legal description. She suggests that the best fix may be a corrective deed with exceptions listed. B. Jones states that they provided a survey map. GIS Parcel Administrator T. LoSapio provides the map to the Board and explains that Susquehanna does not assess by map, but rather the deed's legal description.

Commissioner Darrow notes that in PA the manor house determines which county gets to assess the parcel. Attorney D. Rossetti states there is no house on the property and reiterates that 2.7 acres is assessed in Bradford and the remaining is in Susquehanna. Commissioner Hall requests that they do a corrective deed, and they can approve the changes requested. D. Rossetti argues that a corrective deed is unnecessary and the survey map provided is sufficient proof. S. Seamans inquires how Bradford County is assessing their portion; Attorney D. Rossetti is unsure. T. Gulick reiterates that Susquehanna County assesses per deed. D. Rossetti states that the taxpayer does not carry the burden of proving how much they're assessed for.

Motion was made by Commissioner Hall to approve the Appeal.

Seconded by Commissioner Darrow Ayes: Unanimous Motion carried

Commissioner Darrow motioned to adjourn at 9:18 AM.

Seconded by Commissioner Hall Ayes: Unanimous Motion carried

ATTEST:

Secretary of Board

APPROVED:

SUSQUEHANNA COUNTY BOARD OF ASSESSMENT REVISIONS